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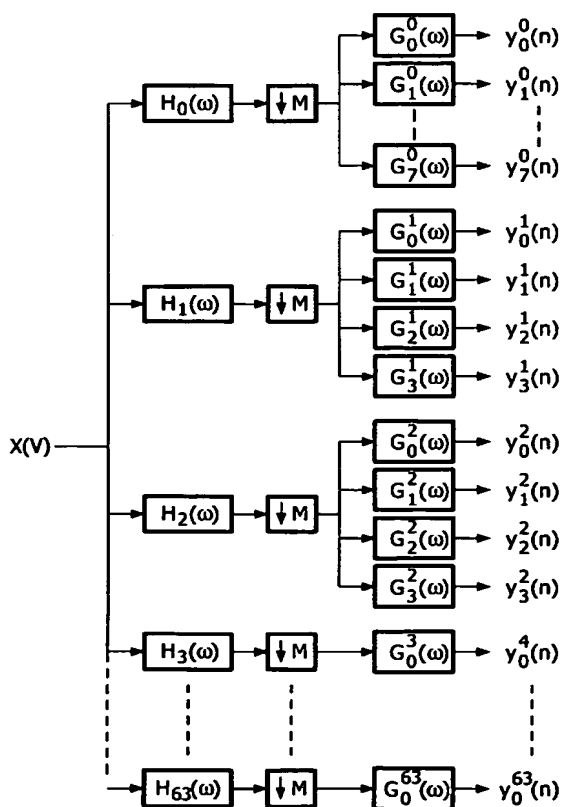
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(54) Title: AUDIO SIGNAL ENCODING OR DECODING



(57) Abstract: Encoding an audio signal is provided wherein the audio signal includes a first audio channel and a second audio channel, the encoding comprising subband filtering each of the first audio channel and the second audio channel in a complex modulated filterbank to provide a first plurality of subband signals for the first audio channel and a second plurality of subband signals for the second audio channel, downsampling each of the subband signals to provide a first plurality of downsampled subband signals and a second plurality of downsampled subband signals, further subband filtering at least one of the downsampled subband signals in a further filterbank in order to provide a plurality of sub-subband signals, deriving spatial parameters from the sub-subband signals and from those downsampled subband signals that are not further subband filtered, and deriving a single channel audio signal comprising derived subband signals derived from the first plurality of downsampled subband signals and the second plurality of downsampled subband signals. Further, decoding is provided wherein an encoded audio signal comprising an encoded single channel audio signal and a set of spatial parameters is decoded by decoding the encoded single channel audio channel to obtain a plurality of downsampled subband signals, further subband filtering at least one of the downsampled subband signals in a further filterbank in order to provide a plurality of sub-subband signals, and deriving two audio channels from the spatial parameters, the sub-subband signals and those downsampled subband signals that are not further subband filtered.



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